Distr.
GENERAL

IDB.25/6
19 April 2002

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-fifth session
Vienna, 15-16 May 2002
Item 4 of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Provides information on the financial situation of UNIDO, including arrears, as at 31 March 2002. Also refers to the initial experience of the Organization in the transition to a single currency system of assessment. A conference room paper will be issued during the session to provide updated information on the status of assessed contributions, voting rights and disposition of unencumbered balances of appropriations, income from new Member States and interest income in excess of budgetary estimates.

CONTENTS

		Paragraphs	*Page*
Chapter			
I.	OVERVIEW	1	2
II.	REGULAR AND OPERATIONAL BUDGETS	2–9	2
III.	ASSESSED CONTRIBUTIONS	10–12	3
IV.	VOTING RIGHTS	13–14	3
V.	IMPLEMENTATION OF RECOMMENDATIONS OF GROUP ON TIMELY PAYMENTS	15–16	4
VI.	UNENCUMBERED BALANCES OF APPROPRIATIONS, INCOME FROM NEW MEMBER STATES AND INTEREST INCOME IN EXCESS OF BUDGETARY ESTIMATES	17–18	4
VII.	IMPLEMENTATION OF A NEW FINANCIAL SYSTEM	19–21	4
VIII.	TRANSITION TO A SINGLE CURRENCY SYSTEM	22	5
IX.	ACTION REQUIRED OF THE BOARD	23	5
Annex I	Status of assessed contributions		6
Annex II	Status of unencumbered balances of appropriations, income from new Member States and interest income in excess of budgetary estimates		10

For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

V.02-53643 (E)

Distr.: 25 April 2002

I. OVERVIEW

1. The financial situation as at 31 March 2002 can be summarized in the following major points:

(a) The regular budget is being implemented with an initial allocation of 97 per cent of the 2002 appropriations. Expenditure for the first quarter amounted to 26.5 per cent;

(b) The operational budget recorded a surplus of €1.6 million during the first quarter of 2002; therefore, the level of the operational budget reserve increased from €3.3 million ($2.98 million) as at 1 January 2002 to €4.9 million as at 31 March 2002;

(c) The level of regular budget cash resources (including the Working Capital Fund and the unencumbered balances of appropriations) was €34.7 million. In comparison, the cash balance as at 31 March 2001 and 2000 was €29.8 million and €24.3 million, respectively;

(d) The collection rate of 2002 assessed contributions was 47.2 per cent and was favourable compared to the 2001 and 2000 rates of 35.7 and 35.9 per cent, respectively;

(e) The collection rate of prior years' arrears, as compared to the current year's assessments, was 2.3 per cent. The rates as at 31 March 2001 and 2000, as compared to the assessments of those years, were 12.4 and 2.7 per cent, respectively;

(f) Outstanding contributions amounted to €144.9 million (including arrears of €69.3 million by the United States of America, and €2.1 million by the former Yugoslavia) (annex I). The outstanding amounts as at 31 March 2001 and 2000 were €152.7 million and €158.6 million, respectively (for comparison revalued at the December 2001 United Nations rate of exchange, $1 = €1.123, in accordance with GC.9/Dec.15);

(g) The Working Capital Fund is at the level of €7,423,030 ($6,610,000 converted at the December rate of $1= €1.123). However, an amount of €259,212 was outstanding as at 31 March 2002;

(h) Pursuant to General Conference decision GC.9/Dec.12, Ukraine and UNIDO signed a payment plan on 25 March 2002, and the first instalment under the plan was received on 28 December 2001. Consultations are continuously taking place with a number of Member States regarding settlement of their arrears through payment plans;

(i) In compliance with General Conference decision GC.9/Dec.10, unencumbered balances of appropriations, income from new Member States and interest income in excess of budgetary estimates (total amount €7,195,414) are being allocated as requested by Member States (annex II);

(j) Recent actions and developments with respect to the transition to a single currency system, as well as issues encountered, are provided as background information in a conference room paper (IDB.25/CRP.3).

II. REGULAR AND OPERATIONAL BUDGETS

Regular and operational budgets, 2002-2003

2. Regular budget implementation of the approved programme and budgets, 2002-2003, commenced as planned. In view of the expected collection rate of assessed contributions of some 97 per cent during the year (both for current and prior years), as well as the healthy cash position of the Organization at the beginning of 2002, an average release of 97 per cent of the appropriations for 2002 under the regular budget, including UNIDO's share of Buildings Management Services, was approved. This included 100 per cent release for staff costs, the Regular Programme of Technical Cooperation, field operating costs and information technology; and an average of 86.3 per cent under consultants, travel, meetings and operating costs. The pattern compares favourably with the start of the 2000-2001 biennium, whereby after the first three months of 2000 only 90 per cent of appropriations were released.

3. The Buildings Management gross appropriation was released at the level of 96 per cent, reflecting the actual higher-than-budgeted vacancy rate under established posts. Operating costs were fully released.

4. Expenditure during the period 1 January to 31 March 2002 amounted to €18.1 million under the regular budget. This amount corresponds to 26.5 per cent of the total appropriation for 2002 and is comparable with the preceding biennium. The current value represents a smooth budget implementation with a lesser risk of delaying or non-implementing approved programmes.

5. The initial allocation under the operational budget was set at 95 per cent of the approved estimate. With a $32 million delivery of technical cooperation activities as of 31 March 2002 (delivery as of 31 March 2001 for the same period was $27 million), income for the first quarter amounted to €4.1 million ($3.6 million) for support cost reimbursement. Expenditure for the same period amounted to €2.5 million, leading to a surplus of €1.6 million during the first quarter of 2002. Therefore, the level of the operational budget reserve increased

from €3.3 million ($2.98 million) as at 1 January 2002 to €4.9 million as at 31 March 2002.

Regular and operational budgets, 2000-2001

6. The accounts for the biennium 2000-2001 have been submitted for audit to the External Auditor. In accordance with legislative mandates, the report of the External Auditor, financial performance report and programme performance report for the biennium 2000-2001 will be submitted to the twenty-sixth session of the Board through the Programme and Budget Committee.

7. The overall implementation of the regular budget for the last biennium was 96.4 per cent, resulting in a provisional surplus of $4,248,200, which represents 3.6 per cent of the restated appropriations after applying the adjustment formula shown in the GC.8/Dec.17 to take account of the average exchange rate actually experienced during the biennium. This implementation compares favourably with the last four bienniums (1998-1999: 91.7 per cent; 1996-1997: 80.7 per cent; 1994-1995: 88.3 per cent; 1992-1993: 94.5 per cent). The higher implementation of the biennium 2000-2001 is due to the favourable cash position of the Organization, which, inter alia, has resulted from a better collection rate of both current and prior years' assessed contributions.

8. The programme support cost income of the operational budget for the biennium amounted to $18.65 million, with expenditures of $17.29 million. As a result, the operational budget recorded a surplus of $1.36 million. The reserve level thus increased from $1.62 million on 1 January 2000 to $2.98 million as at 31 December 2001.

9. Technical cooperation delivery during 2001 amounted to $84.7 million . However, should technical services at the programme and project levels of United Nations Development Programme and Industrial Development Decade for Africa supplementary activities be included, the volume of technical services provided by UNIDO during the year totalled more than $90 million.

III. ASSESSED CONTRIBUTIONS

A. Collections

10. A total of 27 Member States, including two least developed countries (LDCs), have made full payments and 20 Member States, including five LDCs, have made partial payments of their assessed contributions for the year 2002. The collections in the period from January to March 2002, broken down by Lists of States, are shown in table 1.

Table 1. Collections, January-March 2002
(In millions of euros)

*Lists of States**	*Current year*	*Prior years*	*Total*
A	1.4	0.5	1.9
B	28.0	0.5	28.5
C	0.3	0.1	0.4
D	1.8	0.4	2.2
Others	0.0	0.0	0.0
USA	0.0	0.0	0.0
Total	**31.5**	**1.5**	**33.0**

* As contained in document GC.9/16.

B. Outstanding contributions

11. The detailed status of assessed contributions outstanding as at 31 March 2002 is contained in annex I to the present document. The scale of assessment and outstanding contributions as at 31 March 2002, broken down by Lists of States, are shown in table 2.

Table 2. Scale of assessment and outstanding contributions, as at 31 March 2002

*Lists of States**	*Scale of assessment %*	*(Millions of euros)* *Current year*	*Prior years*	*Total*
A	10.702	5.74	6.41	12.15
B	78.573	24.49	0.31	24.80
C	7.618	4.76	16.38	21.14
D	3.102	0.31	16.77	17.08
Others	0.005	0.00	0.48	0.48
Subtotal	100.000		40.35	75.65
USA		0.00	69.26	69.26
Total	**100%**	**35.30**	**109.61**	**144.91**

* As contained in document GC.9/16.

12. On 6 December 2000, the Federal Republic of Yugoslavia deposited the instrument of accession to the Constitution of UNIDO and thus became a new Member State. As the former Yugoslavia has ceased to exist, a decision will have to be taken with regard to the treatment of the arrears of the former Yugoslavia, amounting to €2,084,146. The issue is among the items on the agenda of the United Nations General Assembly and document A/56/767 of 9 January 2002 contains details. The Secretariat is closely following further developments and any decision to be taken by the General Assembly in this respect will be conveyed to the UNIDO governing bodies.

IV. VOTING RIGHTS

13. As indicated in annex I to the present document and as summarized in table 3, the voting rights of 61 Member States had been suspended as at

31 March 2002 in accordance with Article 5.2 of the Constitution and financial regulation 5.5(b).

Table 3. Suspension of voting rights, as at 31 March

	Number of Member States		
Members of	*2002*	*2001*	*2000*
General Conference	61	63	67
Industrial Development Board	4	4	7
Programme and Budget Committee	2	3	4

14. In order to restore their voting rights for the remainder of 2002, these Member States must pay their full contributions for 1999 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2000. The minimum total amount that would have to be paid by these Member States is €22,259,710.

V. IMPLEMENTATION OF RECOMMENDATIONS OF GROUP ON TIMELY PAYMENTS

15. Information was provided in document GC.9/10 of 22 October 2001 on the implementation of the measures recommended by the open-ended discussion group on timely payment of assessed contributions. Since that time one payment plan has been concluded (with Ukraine, as approved by the General Conference in decision GC.9/Dec.12), and the first instalment under the plan has been received. Informal consultations are continuously taking place with a number of Member States regarding settlement of their arrears through payment plans.

16. As reported in document GC.9/10, the United States of America owes €69,264,731 (equivalent to $61,678,302), against assessed contributions for the years 1994-1996 and €953,547 ($849,107) against the Tax Reimbursement Agreement—a total amount of €70,218,278. There has been no further development on the collection of this amount, although the Secretariat has again followed up this year with the Permanent Representative of the United States of America to the United Nations (Vienna) for the settlement of the arrears.

VI. UNENCUMBERED BALANCES OF APPROPRIATIONS, INCOME FROM NEW MEMBER STATES AND INTEREST INCOME IN EXCESS OF BUDGETARY ESTIMATES

17. Detailed information on the unencumbered balances of appropriations, income from new Member States and interest income in excess of budgetary estimates was provided in document GC.9/10. The following amounts in euros were due for distribution to eligible Member States (i.e. those that had fully paid their assessed contributions for the respective biennium) in accordance with financial regulations 4.2(b) and (c):

	Euros
• Unencumbered balances of appropriations for the biennium 1992-1993, 1996-1997 and 1998-1999	6,291,531
• Income from new Member States	355,636
• Interest income in excess of budgetary estimates	548,247
Total	€7,195,414

18. While adopting the decision on the scale of assessments (GC.9/Dec.10), the General Conference strongly encouraged Member States to consider renouncing voluntarily their shares of the balances and income referred to above, for the regular budget and/or for technical cooperation activities of UNIDO, and requested the Director-General to report to the Board on the amounts renounced and purposes specified by Member States. From early January 2002, the Secretariat solicited from Member States their intention as to the utilization of their respective share and requested replies to be returned by 28 February 2002. Responses received as at 31 March 2002 are shown in annex II and are summarized below.

	Euros
Regular budget	24,621
IDF general-purpose	361,174
IDF special-purpose/integrated programme	1,660,794
Assessed contributions	2,734,330
Return, or "other purpose"	117,068
Total	€4,897,987

VII. IMPLEMENTATION OF A NEW FINANCIAL SYSTEM

19. As reported in various documents, including GC.9/10 (chap. VII), UNIDO gradually introduced a new computerized financial performance control system (FPCS) during 2000-2001. After one year of parallel operation of the previous mainframe system and FPCS, UNIDO has been using FPCS as the sole system for all accounting transactions since 1 January 2002.

20. The parallel operation was helpful in fine-tuning the application and adjusting procedures to make best

use of the features offered by the new system. The switch-over coincided with the introduction of the euro as the base currency for UNIDO's accounts. Most of the remaining issues with the new system are related to the requirement of continuing the accounting for technical cooperation activities in United States dollars, whereas the base currency is now the euro.

21. Work will also continue in the area of designing various reports based on transaction data captured by the new system as well as linking it to existing executive management systems. In addition, the application will be rolled out to all staff involved in financial operations for capturing data at the point of origin, and enabling staff to have on-line information on the status of activities for which they are responsible.

VIII. TRANSITION TO A SINGLE CURRENCY SYSTEM

22. In accordance with General Conference decision GC.8/Dec.16, a single currency system of assessment based on the euro became effective with the current fiscal period 2002-2003. Since the adoption of that decision in 1999, the Secretariat has kept Member States informed of steps taken for the introduction of the single currency system. Recent action and developments with respect to the transition, as well as issues encountered, are provided as background information in a conference room paper (IDB.25/CRP.3), and a document on the subject will be issued to the Programme and Budget Committee at its forthcoming eighteenth session. Among the steps taken in compliance with decision GC.8/Dec.16 was the amendment of the concomitant Financial Regulations of UNIDO. A conference room paper containing the updated regulations will be issued under the symbol IDB.25/CRP.4.

IX. ACTION REQUIRED OF THE BOARD

23. The Industrial Development Board may wish to consider adopting the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the information provided in document IDB.25/6;

"(b) Also takes note of the information on the implementation of General Conference decision GC.9/Dec.10 (IDB.25/6, chap. VI);

"(c) Urges those Member States that have not yet paid their assessed contributions, including advances to the Working Capital Fund and prior years' arrears, to do so without delay."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE UNIDO REGULAR BUDGET

As at 31 March 2002 (in uros)

Country	Outstanding in total	WCF	Total due	Years	Voting rights[1]	Minimum payment to gain voting rights
AFGHANISTAN	83,462	446	83,908	1992(p) - 2002	No	72,220
ALBANIA	5,165	-	5,165	2001 - 2002	Yes	
ALGERIA	62,775		62,775	2002 (p)	Yes	
ANGOLA	519		519	2002 (p)	Yes	
ARGENTINA	3,600,362	1,411	3,601,773	1999(p) - 2002	No	440,550
ARMENIA	912,782		912,782	1992(p) - 2002	No	899,320
AUSTRIA	-	-	0	-	Yes	
AZERBAIJAN	1,269,247		1,269,247	1993(p) - 2002	No	1,245,410
BAHAMAS	1,266		1,266	2002 (p)	Yes	
BAHRAIN	16,746		16,746	2001(p) - 2002	Yes	
BANGLADESH	6,175		6,175	2002 (p)	Yes	
BARBADOS	8,021	74	8,095	2002	Yes	
BELARUS	700,727		700,727	1997(p) - 2002	No	575,100
BELGIUM	981,519		981,519	2002	Yes	
BELIZE	668	-	668	2002	Yes	
BENIN	5,168	-	5,168	2000(p) - 2002	Yes	
BHUTAN	743	-	743	2001(p) - 2002	Yes	
BOLIVIA	7,353	75	7,428	2002	Yes	
BOSNIA AND HERZEGOVINA	218,246		218,246	1992(p) - 2002	No	206,020
BOTSWANA	11,272		11,272	2001(p) - 2002	Yes	
BRAZIL	14,373,466	59,608	14,433,074	1995(p) - 2002	No	9,721,560
BULGARIA	-	-	0	-	Yes	
BURKINA FASO	1,059	-	1,059	2002	Yes	
BURUNDI	65,703	-	65,703	1993(p) - 2002	No	63,900
CAMBODIA	2,005	149	2,154	2002	Yes	
CAMEROON	39,016		39,016	1999(p) - 2002	No	6,630
CAPE VERDE	95,456		95,456	1991(p) - 2002	No	91,070
CENTRAL AFRICAN REPUBLIC	110,813	-	110,813	1989(p) - 2002	No	109,010
CHAD	93,920	-	93,920	1991(p) - 2002	No	92,120
CHILE	278,372		278,372	2001(p) - 2002	Yes	
CHINA	1,412,099	53,891	1,465,990	2002	Yes	
COLOMBIA	146,964		146,964	2002 (p)	Yes	
COMOROS	133,992	-	133,992	1986(p) - 2002	No	132,190
CONGO, REPUBLIC OF	108,698		108,698	1989(p) - 2002	No	103,020
COSTA RICA	104,271	296	104,567	1994(p) - 2002	No	55,700
CÔTE D'IVOIRE	24,797	61	24,858	2000 - 2002	No	220
CROATIA	55,180		55,180	2001(p) - 2002	Yes	
CUBA	64,548		64,548	2000(p) - 2002	Yes	
CYPRUS	36,096	296	36,392	2002	Yes	
CZECH REPUBLIC	-	-	0	-	Yes	
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	21,724		21,724	2000(p) - 2002	Yes	
DEMOCRATIC REPUBLIC OF THE CONGO	118,546		118,546	1989(p) - 2002	No	102,450
DENMARK	717,246	3,787	721,033	2002	Yes	
DJIBOUTI	92,898	-	92,898	1991(p) - 2002	No	91,090
DOMINICA	1,085	-	1,085	2001 - 2002	Yes	
DOMINICAN REPUBLIC	329,813	2,198	332,011	1986 - 2002	No	283,050
ECUADOR	22,824	445	23,269	2002	Yes	

Country	Outstanding in total	WCF	Total due	Years	Voting rights	Minimum payment to gain voting rights
EGYPT	73,863	1,409	75,272	2002	Yes	
EL SALVADOR	158,997	1,838	160,835	1988 - 2002	No	121,050
EQUATORIAL GUINEA	133,992	-	133,992	1986(p) - 2002	No	132,190
ERITREA	668	-	668	2002	Yes	
ETHIOPIA	-	-	0	-	Yes	
FIJI	12,751	-	12,751	1999(p) - 2002	No	1,820
FINLAND	-		0	-	Yes	
FRANCE	-	-	0	-	Yes	
GABON	25,929		25,929	2001(p) - 2002	Yes	
GAMBIA	75,377	-	75,377	1992(p) - 2002	No	73,570
GEORGIA	1,594,398		1,594,398	1992(p) - 2002	No	1,576,970
GERMANY	3,738,178		3,738,178	2002 (p)	Yes	
GHANA	15,244		15,244	2000(p) - 2002	Yes	
GREECE	-	-	0	-	Yes	
GRENADA	87,944	-	87,944	1991(p) - 2002	No	86,140
GUATEMALA	78,653	816	79,469	1999(p) - 2002	No	20,050
GUINEA	18,913	-	18,913	1998(p) - 2002	No	11,230
GUINEA-BISSAU	116,123	-	116,123	1988(p) - 2002	No	114,320
GUYANA	1,223	-	1,223	2001 - 2002	Yes	
HAITI	1,938	-	1,938	2002	Yes	
HONDURAS	2,830	149	2,979	2002	Yes	
HUNGARY	-	-	0	-	Yes	
INDIA	-		0	-	Yes	
INDONESIA	-	-	0	-	Yes	
IRAN (ISLAMIC REPUBLIC OF)	464,769		464,769	2000(p) - 2002	Yes	
IRAQ	1,573,536	7,274	1,580,810	1991(p) - 2002	No	1,428,060
IRELAND	-	-	0	-	Yes	
ISRAEL	361,895		361,895	2002 (p)	Yes	
ITALY	-	-	0	-	Yes	
JAMAICA	8,303		8,303	2001 - 2002	Yes	
JAPAN	14,483,187		14,483,187	2002 (p)	Yes	
JORDAN	7,353	149	7,502	2002	Yes	
KAZAKHSTAN	572,565		572,565	1997(p) - 2002	No	454,690
KENYA	15,591	75	15,666	2000(p) - 2002	Yes	
KUWAIT	-	-	0	-	Yes	
KYRGYZSTAN	375,111		375,111	1993 - 2002	No	362,980
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	-	0	-	Yes	
LEBANON	9,944		9,944	2002 (p)	Yes	
LESOTHO	3,168		3,168	2000(p) - 2002	Yes	
LIBERIA	105,319		105,319	1990(p) - 2002	No	100,930
LIBYAN ARAB JAMAHIRIYA	325,253		325,253	1999(p) - 2002	No	28,080
LITHUANIA	419,152	-	419,152	1995(p) - 2002	No	375,540
LUXEMBOURG	-	-	0	-	Yes	
MADAGASCAR	2,605	-	2,605	2002 (p)	Yes	
MALAWI	36,213	-	36,213	1996(p) - 2002	No	30,490
MALAYSIA	-	-	0	-	Yes	
MALDIVES	1,689	-	1,689	2000 (p) - 2002	Yes	
MALI	17,180	-	17,180	1998(p) - 2002	No	11,460
MALTA	-	-	0	-	Yes	
MAURITANIA	113,317	-	113,317	1988(p) - 2002	No	111,510
MAURITIUS	10,027	223	10,250	2002	Yes	
MEXICO	918,335		918,335	2002 (p)	Yes	
MONGOLIA	520		520	2002 (p)	Yes	

Country	Outstanding in total	WCF	Total due	Years	Voting rights	Minimum payment to gain voting rights
MOROCCO	38,876		38,876	2002	Yes	
MOZAMBIQUE	466	-	466	2002 (p)	Yes	
MYANMAR	14,997		14,997	2000(p) - 2002	Yes	
NAMIBIA	6,684	-	6,684	2002	Yes	
NEPAL	3,183	-	3,183	2002 (p)	Yes	
NETHERLANDS	-	-	0	-	Yes	
NEW ZEALAND	-	-	0	-	Yes	
NICARAGUA	133,978	-	133,978	1986(p) - 2002	No	132,170
NIGER	95,491		95,491	1991(p) - 2002	No	91,110
NIGERIA	49,547		49,547	2002 (p)	Yes	
NORWAY	-	-	0	-	Yes	
OMAN	56,818	964	57,782	2002	Yes	
PAKISTAN	46,459	-	46,459	2002 (p)	Yes	
PANAMA	33,767	520	34,287	2000(p) - 2002	Yes	
PAPUA NEW GUINEA	41,618		41,618	1997(p) - 2002	No	23,520
PARAGUAY	49,014	803	49,817	1998(p) - 2002	No	8,160
PERU	189,729		189,729	2001(p) - 2002	Yes	
PHILIPPINES	85,032		85,032	2002 (p)	Yes	
POLAND	-	-	0	-	Yes	
PORTUGAL	753,692	-	753,692	2001(p) - 2002	Yes	
QATAR	109,956		109,956	1999(p) - 2002	No	16,130
REPUBLIC OF KOREA	1,705,548	86,626	1,792,174	2002	Yes	
REPUBLIC OF MOLDOVA	870,888		870,888	1993(p) - 2002	No	849,680
ROMANIA	54,145	74	54,219	2002	Yes	
RUSSIAN FEDERATION	-	-	0	-	Yes	
RWANDA	55,057	-	55,057	1994(p) - 2002	No	53,250
SAINT KITTS AND NEVIS	987	-	987	2001(p) - 2002	Yes	
SAINT LUCIA	2,005	149	2,154	2002	Yes	
SAINT VINCENT AND THE GRENADINES	110,283	-	110,283	1989(p) - 2002	No	108,480
SAO TOME AND PRINCIPE	133,992	-	133,992	1986(p) - 2002	No	132,190
SAUDI ARABIA	496,022		496,022	2002	Yes	
SENEGAL	4,428		4,428	2002	Yes	
SEYCHELLES	43,847	-	43,847	1995(p) - 2002	No	38,120
SIERRA LEONE	90,566	-	90,566	1991(p) - 2002	No	88,760
SLOVAKIA	-	-	0	-	Yes	
SLOVENIA	257,917	1,855	259,772	1999(p) - 2002	No	69,920
SOMALIA	133,991	-	133,991	1986 (p) - 2002	No	132,190
SOUTH AFRICA	643,381	12,916	656,297	2001(p) - 2002	Yes	
SPAIN	2,396,919		2,396,919	2002	Yes	
SRI LANKA	14,706	371	15,077	2002	Yes	
SUDAN	10,971		10,971	2001(p) - 2002	Yes	
SURINAME	39,550		39,550	1996(p) - 2002	No	29,960
SWAZILAND	-	-	0	-	Yes	
SWEDEN	-	-	0	-	Yes	
SWITZERLAND	1,210,562	1,188	1,211,750	2002	Yes	
SYRIAN ARAB REPUBLIC	-	-	0	-	Yes	
TAJIKISTAN	276,738		276,738	1993(p) - 2002	No	268,480
THAILAND	231,283	8,165	239,448	2002	Yes	
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	12,991	222	13,213	2000(p) - 2002	Yes	
TOGO	71,810	-	71,810	1993(p) - 2002	No	70,010
TONGA	1,238	-	1,238	2000(p) - 2002	Yes	
TRINIDAD AND TOBAGO	56,088		56,088	1999(p) - 2002	No	10,560

Country	Outstanding in total	WCF	Total due	Years	Voting rights[1]	Minimum payment to gain voting rights
TUNISIA	26,164	223	26,387	2002	Yes	
TURKEY	417,367	-	417,367	2002 (p)	Yes	
TURKMENISTAN	204,966	297	205,263	1995 - 2002	No	191,130
UGANDA	38,138		38,138	1996(p) - 2002	No	25,870
UKRAINE	8,707,168		8,707,168	1995(p) - 2002	[2]	
UNITED ARAB EMIRATES	168,156	-	168,156	2002 (p)	Yes	
UNITED KINGDOM	-	-	0	-	Yes	
UNITED REPUBLIC OF TANZANIA	68,817	149	68,966	1993(p) - 2002	No	60,620
URUGUAY	164,799	3,266	168,065	2000(p) - 2002	Yes	
UZBEKISTAN	459,359		459,359	1997(p) - 2002	No	401,740
VANUATU	77,679	-	77,679	1992(p) - 2002	No	75,880
VENEZUELA	141,603	4,676	146,279	2002 (p)	Yes	
VIET NAM	11,533		11,533	2002	Yes	
YEMEN	18,889		18,889	2000(p) - 2002	Yes	
YUGOSLAVIA (new)	47,731	2,078	49,809	2000 - 2002	No	2,230
ZAMBIA	53,563	-	53,563	1994(p) - 2002	No	47,840
ZIMBABWE	15,846		15,846	2000(p) - 2002	Yes	
Subtotal	**73,561,858**	**259,212**	**73,821,070**			**22,259,710**
YUGOSLAVIA (former)	2,084,146		2,084,146	1990(p) - 2001	[3]	
Non-member:	-					
UNITED STATES OF AMERICA[4]	69,264,731	0	69,264,731	1994(p) - 1996		
TOTAL	**144,910,735**	**259,212**	**145,169,947**			**22,259,710**

Summary of outstanding contributions by year	**TOTAL EUROS**
1986/87	103,890
1988/89	192,280
1990/91	1,302,880
1992/93	2,275,742
1994/95	48,281,969
1996/97	40,395,053
1998/99	9,216,275
2000/2001	7,839,184
Subtotal	**109,607,273**
2002	35,303,462
TOTAL	**144,910,735**

Notes:

(p) Partial payment.

1. Voting rights of 61 Member States have been suspended in accordance with Article 5.2 of the Constitution of UNIDO. Four Members of the Industrial Development Board are without voting rights: Belarus, Côte d'Ivoire, Guatemala and Libyan Arab Jamahiriya.
2. The General Conference has approved a payment plan for Ukraine to settle its arrears and its voting right was regained (GC.9/Dec.12).
3. Outstanding contribution to be resolved following decision by the United Nations General Assembly.
4. Member State of UNIDO until 31 December 1996.
5. Since 31 March 2002, full or partial payments were received from the following Member States: Belgium, Côte d'Ivoire, Cuba, Cyprus, Denmark, Ecuador, Guatemala, Mexico and Oman (an update will be issued as a conference room paper).

Annex II

STATUS OF UNENCUMBERED BALANCES OF APPROPRIATIONS, INCOME FROM NEW MEMBER STATES AND INTEREST INCOME IN EXCESS OF BUDGETARY ESTIMATES (GC.9/Dec.10)

As at 31 March 2002 (in Euros)

Member country	Amount		RESPONSES BY MEMBER STATES						
	Eligible	Not eligible	Date received	RB	IDF general purpose	IDF special purpose/ Integr. Progr.	Assessed contributions	Other purpose	Remarks
AFGHANISTAN	22	879							
ALBANIA	815	-							
ALGERIA	14,729	-							
ANGOLA	762	-	28 Jan.		762				
ARGENTINA	18,778	32,431							
ARMENIA	104	7,361	14 Feb.				104		
AUSTRIA	90,213	-	22 March			90,213			Participation of developing countries in international trade
AZERBAIJAN	213	15,076							
BAHAMAS	1,930	-							
BAHRAIN	2,242	-							
BANGLADESH	686	-							
BARBADOS	688	-							
BELARUS	1,000	26,953	27 Feb.				1,000		
BELGIUM	98,324	-	07 March				98,324		
BELIZE	663	-							
BENIN	637	-							
BHUTAN	632	-	27 Feb.				632		
BOLIVIA	848	-							
BOSNIA AND HERZEGOVINA	29	1,489	27 Feb.				29		
BOTSWANA	761	-							
BRAZIL	9,569	154,516							
BULGARIA	7,039	-	01 March				7,039		To be applied to 2003 contributions
BURKINA FASO	898	-							
BURUNDI	14	879							
CAMBODIA	621	-							
CAMEROON	198	477							

Member country	Amount		RESPONSES BY MEMBER STATES						
	Eligible	Not eligible	Date received	RB	IDF general purpose	IDF special purpose/ Integr. Progr.	Assessed contributions	Other purpose	Remarks
CAPE VERDE	19	879							
CENTRAL AFRICAN REP.	14	879							
CHAD	14	879							
CHILE	7,501	-	08 March				7,501		
CHINA	70,045	-	02 Jan.			70,045			
COLOMBIA	9,647	-	01 March				9,647		
COMOROS	14	879							
CONGO, REP. OF	22	879							
COSTA RICA	269	679							
CÔTE D'IVOIRE	673	-	07 Feb.			673			IP Côte d'Ivoire (technology component)
CROATIA	8,297	-	26 Feb.				8,297		
CUBA	4,519	-	22 Feb.				4,519		
CYPRUS	3,122	-	20 Feb.	1,561	1,561				Regular budget and/or technical cooperation
CZECH REPUBLIC	23,802	-	26 Feb.			23,802			To be specified later
DEM. PEOPLE'S REP. OF KOREA	1,057	4,747	18 Feb.			5,804			IP DPR Korea (fully eligible: paid 12/01)
DEM. REP. OF THE CONGO	36	879							
DENMARK	77,303	-	23 Jan.					77,303	Return
DJIBOUTI	14	879							
DOMINICA	820	-							
DOMINICAN REPUBLIC	65	1,079							
ECUADOR	2,173	-	25 Feb.			2,173			IP Ecuador
EGYPT	8,223	-							
EL SALVADOR	55	879							
EQUATORIAL GUINEA	14	879							
ERITREA	621	-							
ETHIOPIA	732	-	15 Feb.				732		To be applied to 2003 contributions
FIJI	167	477							
FINLAND	65,922	-	05 March			65,922			Environment projects
FRANCE	617,580	-	12 March			617,580			IP Lao PDR
GABON	712	-	01 March				712		
GAMBIA	14	879							
GEORGIA	199	14,877							
GERMANY	918,993	-	28 Feb.				918,993		

Member country	Amount		RESPONSES BY MEMBER STATES						
	Eligible	Not eligible	Date received	RB	IDF general purpose	IDF special purpose/ Integr. Progr.	Assessed contributions	Other purpose	Remarks
GHANA	655	-							
GREECE	40,527	-	19 Feb.			40,527			IP Armenia (to be specified later)
GRENADA	14	879							
GUATEMALA	1,103	1,431							
GUINEA	33	679							
GUINEA-BISSAU	14	879							
GUYANA	633	-							
HAITI	641	-							
HONDURAS	817	-							
HUNGARY	14,909	-							
INDIA	32,206	-	27 Feb.				32,206		To be applied to 2003 contributions
INDONESIA	13,113	-							
IRAN (ISLAMIC REP. OF)	40,874	-	17 Jan.				40,874		
IRAQ	334	15,973							
IRELAND	23,060	-	11 Feb.	23,060					
ISRAEL	25,506	-	28 Jan.				25,506		
ITALY	492,176	-							Will inform later
JAMAICA	668	-							
JAPAN	1,594,602	-			222,057		1,372,545		Credited to other Members' contributions (GC.9/Dec. 10(c))
JORDAN	728	-							
KAZAKHSTAN	170	12,877							
KENYA	654	-							
KUWAIT	19,260	-							
KYRGYZSTAN	69	3,922							
LAO PEOPLE'S DEM. REP.	678	-							
LEBANON	210	477							
LESOTHO	639	-							
LIBERIA	19	879							
LIBYAN ARAB JAMAHIRIYA	4,670	13,354							
LITHUANIA	347	7,472							
LUXEMBOURG	7,520	-	01 March		7,520				
MADAGASCAR	641	-							
MALAWI	30	679							

Member country	Amount		RESPONSES BY MEMBER STATES						
	Eligible	Not eligible	Date received	RB	IDF general purpose	IDF special purpose/ Integr. Progr.	Assessed contributions	Other purpose	Remarks
MALAYSIA	13,152	-	27 Feb.				13,152		
MALDIVES	632	-							
MALI	160	477							
MALTA	876	-							
MAURITANIA	14	879							
MAURITIUS	766	-							
MEXICO	79,715	-	03 March				79,715		
MONGOLIA	637	-							
MOROCCO	2,791	-	05 March				2,791		
MOZAMBIQUE	658	-							
MYANMAR	659	-	08 March			659			Integrated rural development project
NAMIBIA	677	-							
NEPAL	644	-							
NETHERLANDS	161,860	-							
NEW ZEALAND	25,417	-							
NICARAGUA	14	879							
NIGER	19	879							
NIGERIA	2,465	7,631							
NORWAY	59,427	-							
OMAN	4,095	-							
PAKISTAN	5,237	-	28 Feb.				5,237		
PANAMA	686	-							
PAPUA NEW GUINEA	47	679							
PARAGUAY	214	477							
PERU	5,368	-	31 Jan.				5,368		
PHILIPPINES	5,603	-	28 Jan.				5,603		
POLAND	33,951	-	03 March				33,951		
PORTUGAL	26,340	-	03 March				26,340		
QATAR	1,442	2,862							
REPUBLIC OF KOREA	90,183	-	25 Feb.			90,183			IP for DPR Korea
REPUBLIC OF MOLDOVA	164	10,478							
ROMANIA	13,555	-							
RUSSIAN FEDERATION	385,770	-	05 Feb.			385,770			CSF 2002-2005
RWANDA	198	679	06 March			198			IP Rwanda

Member country	Amount		RESPONSES BY MEMBER STATES						
	Eligible	Not eligible	Date received	RB	IDF general purpose	IDF special purpose/ Integr. Progr.	Assessed contributions	Other purpose	Remarks
SAINT KITTS AND NEVIS	25	679	28 Feb.				704		Eligible for full amount (paid 12/01)
SAINT LUCIA	632	-							
SAINT VINCENT AND THE GRENADINES	14	879							
SAO TOME AND PRINCIPE	14	879							
SAUDI ARABIA	64,759	-							
SENEGAL	652	-							
SEYCHELLES	30	679							
SIERRA LEONE	14	879							
SLOVAKIA	7,846	-	17 March				7,846		To be applied to 2003 contributions
SLOVENIA	1,730	4,769							
SOMALIA	14	879							
SOUTH AFRICA	-								
SPAIN	254,519	-	28 Feb.			254,519			
SRI LANKA	813	-							
SUDAN	665	-	28 Feb.				665		
SURINAME	37	679							
SWAZILAND	661	-	14 March				661		To be applied to 2003 contributions
SWEDEN	125,232	-							Will inform later
SWITZERLAND	129,274	-	01 March		129,274				
SYRIAN ARAB REPUBLIC	5,777	-							
TAJIKISTAN	49	3,036							
THAILAND	12,726	-	03 March			12,726			IP Thailand (3 specific projects)
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	655	-							
TOGO	14	879							
TONGA	664	-							
TRINIDAD AND TOBAGO	682	1,908							
TUNISIA	2,729	-							
TURKEY	36,336	-	14 Feb.					36,336	Local UNIDO Office
TURKMENISTAN	69	2,720							
UGANDA	37	679							
UKRAINE	3,745	104,139	21 March				3,745		
UNITED ARAB EMIRATES	19,133	-	12 March				19,133		

Member country	Amount		RESPONSES BY MEMBER STATES						
	Eligible	Not eligible	Date received	RB	IDF general purpose	IDF special purpose/ Integr. Progr.	Assessed contributions	Other purpose	Remarks
UNITED KINGDOM	568,518	-							
UNITED REPUBLIC OF TANZANIA	22	879							
URUGUAY	3,922	-							
UZBEKISTAN	298	12,225							
VANUATU	14	879							
VENEZUELA	30,477	-							
VIET NAM	759	-	20 Feb.				759		
YEMEN	911	-							
YUGOSLAVIA (new)	254	12,304							
ZAMBIA	30	679							
ZIMBABWE	661	-							
Subtotal	**6,591,443**	**506,765**		**24,621**	**361,174**	**1,660,794**	**2,734,330**	**113,639**	
Former Member States									
Australia	30,796								
Canada	3,429		22 March					3,429	Return
United States of America	27,736	35,245							
Total	**6,653,404**	**542,010**		**24,621**	**361,174**	**1,660,794**	**2,734,330**	**117,068**	
Total amount:	*7,195,414*								-
Replies received:	*4,897,987*								
Responses due:	*2,297,427*								